

IRS Small Business & Nail Salon Tax Resources

- Small Business & Self-Employed Tax Center <https://www.irs.gov/businesses/small-businesses-self-employed>
 - Operating a Business (hiring, payroll, contractors, estimated taxes) <https://www.irs.gov/businesses/small-businesses-self-employed/operating-a-business>
 - Tax Guide for Small Business (Publication 334 – Schedule C basics) <https://www.irs.gov/publications/p334>
 - Industries & Professions Tax Centers (includes tips-based industries like salons & restaurants) <https://www.irs.gov/businesses/small-businesses-self-employed/industries-professions-and-business-tax-centers>
 - A–Z Index for Business Tax Topics <https://www.irs.gov/businesses/small-businesses-self-employed/a-z-index-for-business>
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Payroll, Employees & Contractor Rules *(Very important for salons)*

- Employer Identification Number (EIN) Info & Apply <https://www.irs.gov/businesses/small-businesses-self-employed/employer-id-numbers-eins>
 - Employment Taxes (payroll taxes if you have W-2 employees) <https://www.irs.gov/businesses/small-businesses-self-employed/employment-taxes>
 - Independent Contractor Reporting (Form 1099-NEC rules) <https://www.irs.gov/forms-pubs/about-form-1099-nec>
 - Estimated Taxes (quarterly payments for booth renters / self-employed techs) <https://www.irs.gov/businesses/small-businesses-self-employed/estimated-taxes>
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Recordkeeping & Deductions *(critical for nail salons)*

- Recordkeeping for Small Businesses <https://www.irs.gov/businesses/small-businesses-self-employed/recordkeeping>
 - Deducting Business Expenses Overview <https://www.irs.gov/businesses/small-businesses-self-employed/deducting-business-expenses>
 - Business Tax Calendar (deadlines for quarterly taxes, payroll, etc.) <https://www.irs.gov/filing/business-tax-calendar>
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Kentucky State Government Resources *(Licensing + State Taxes)*

- Kentucky Department of Revenue (state income tax, sales tax, employer withholding) <https://revenue.ky.gov>
 - Kentucky Secretary of State (business registration, LLCs, salons) <https://sos.ky.gov>
 - Kentucky One Stop Business Portal (start/register a business, licensing help) <https://onestop.ky.gov>
 - Kentucky Small Business Development Center (free business advising) <https://ksbdc.org>
 - Kentucky Career Center / Unemployment Insurance (if you hire employees) <https://kcc.ky.gov>
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Helpful Salon-Specific IRS Topics to Know *(important for nail techs)*

These are IRS areas that most directly affect nail salons:

- Tip income reporting (cash + card tips are taxable)
- Booth renter vs employee classification
- 1099-NEC independent contractor rules
- Schedule C business deductions (supplies, booth rent, tools, marketing)
- Payroll taxes if you hire assistants or receptionists
- Estimated quarterly tax payments (most salon owners must do this)

